

# Utah Highway Safety Grant Program Reference Manual



FFY 2009  
Utah Department of Public Safety  
Highway Safety Office

# UTAH HIGHWAY SAFETY GRANT PROGRAM REFERENCE MANUAL

---

A Guide to Preparing Highway Safety Proposals,  
Grant Applications and Managing Projects

Utah Department of Public Safety  
Highway Safety Office  
3888 West 5400 South  
Salt Lake City, Utah 84118  
Tel: 801-957-8570  
Fax: 801-957-8588  
[www.highwaysafety.utah.gov](http://www.highwaysafety.utah.gov)

October 2008

The Utah Highway Safety Office (UHSO) developed the Highway Safety Grant Program Handbook to assist prospective grantees and project directors in understanding federal and state guidelines and procedures which pertain to funds available through the Utah Highway Safety Office (UHSO). It contains a description of the grant process and all the required proposal and grant forms.

This manual should be used to supplement your interactions with the Utah Highway Safety staff. The staff members of the UHSO are available to assist project directors at each stage of the proposal and application process. In addition, the staff will work closely with project directors during the implementation and operation phases of approved and funded projects. Prospective grantees and project directors needing additional information or assistance should contact the UHSO program manager listed in this booklet.

## TABLE OF CONTENTS

---

Overview of Highway Safety Planning Process	Section I
The Highway Safety Grant Process	Section II
Submitting a Highway Safety Grant Proposal	
Completing the Project Application	
Grant Management and Reporting Requirements	
Maintaining Project File	
Final Expenditure Reimbursements	
Submitting the Final Project Activity Report	
Highway Safety Grant Funding Policies	Appendix A
Highway Safety Project Proposal Forms	Available on Web Site
Highway Safety Grant Application and Terms	Available on Web Site
Grant Management Forms	Available on Web Site
Monthly Activity Report Form	
Quarterly Activity Report Form	
Expenditure Reimbursement Form	
Sample Expenditure Reimbursement Form	
Equipment Report Document	
Project Adjustment Notice	
Project Monitoring Form	

# **I. OVERVIEW OF THE HIGHWAY SAFETY PLANNING PROCESS**

The Federal Highway Safety Program is a grant program from the National Highway Traffic Safety Administration (NHTSA) and the main source of behavioral highway safety monies in Utah. It is intended to support state and local efforts to improve highway safety by providing start up or “seed” money for new programs directed at identified traffic safety problems. Other funding sources for traffic safety programs include Federal Highway Administration (FHWA), Office of Juvenile Justice (OJJ), and state sources.

Each year every State Highway Safety Office is required to submit a Highway Safety Plan (HSP) to NHTSA, which details the projects the state plans to implement to meet established performance goals and measures. The planning process in Utah tends to be cyclical and ongoing, and the HSO staff is likely to be working on the previous, current and the upcoming HSP simultaneously. This process is based on a complete and detailed problem identification, which is used to compile the office’s Strategic Plan and HSP. To assist the reader in understanding Utah’s Highway Safety Plan development processes better, each major step is detailed below.

## **Data Analysis**

---

Data collection is an important first step in the process of developing the Performance Plan. It requires extensive research and the use of statistical reports and information from many sources, including: Fatal Analysis Reporting System (FARS), Utah’s Annual Crash Summary, Utah’s Central Accident Reporting System (CARS), Driver License Division’s Driver Tracking System, annual Safety Belt Observational Study, NHTSA-supplied statistical information, and other governmental and safety organizations’ information and data. This information is then analyzed and used to establish a historical trendline covering at least the previous five years, and often up to ten years, of available crash data.

## **Problem Identification**

---

Using the information from the data analysis process, the trend in each of the performance measures is evaluated for the strength or weakness of probability factors. Also, the data is further scrutinized and analyzed to determine other influencing factors such as urban and rural areas, young and older drivers, and non-behavioral factors such as weather and road construction. A collaboration of key highway safety stakeholders in the state also helps to focus the resources of multiple agencies and organizations on the identified problems. As a result of this process, the program management staff finalizes the specific problems that it desires to address in the HSP.

## **Performance Goals**

---

Performance goals and measures for identified problem or focus areas are established using the following steps:

1. Review the problem areas identified during the analysis process.
2. Examine national performance goals and crash statistics.
3. Study and review Utah’s programs, legislation and other variables.
4. Consider the environment in surrounding states and any impact on Utah.
5. Examine other environmental issues such as population growth and economic conditions.
6. Collaborate with other key stakeholders to identify strategies in setting goals.
7. Establish realistic performance goals and measures.

## **Project Selection**

---

Utilizing the established performance goals and measures, the project selection process begins with a request to various agencies and organizations to submit proposals for projects that will address the established HSO performance goals and measures, or one that addresses a local highway safety

problem. After the deadline for proposals has passed, the program management team meets to discuss the merits of each proposal and how it supports the Performance Plan. The criteria used to select projects include the following elements:

- Does the proposal respond to the clearly identified problem?
- Is it likely to have an impact?
- Is there a level of confidence in the project personnel?
- Are the objectives clearly stated?
- Is the evaluation plan adequate?
- Is the budget realistic and cost effective?
- Is this a single year or multiple year project?

## **Monitoring and Technical Assistance**

---

The UHSO staff monitors projects on a continuous basis with close contact and interaction with the project staff. In addition, technical assistance occurs on an as-needed basis; however, the UHSO staff does plan a wide variety of technical assistance activities including safe community training, data analysis assistance, purchasing assistance, and project management, reporting and monitoring training for the project director.

## **Annual Report**

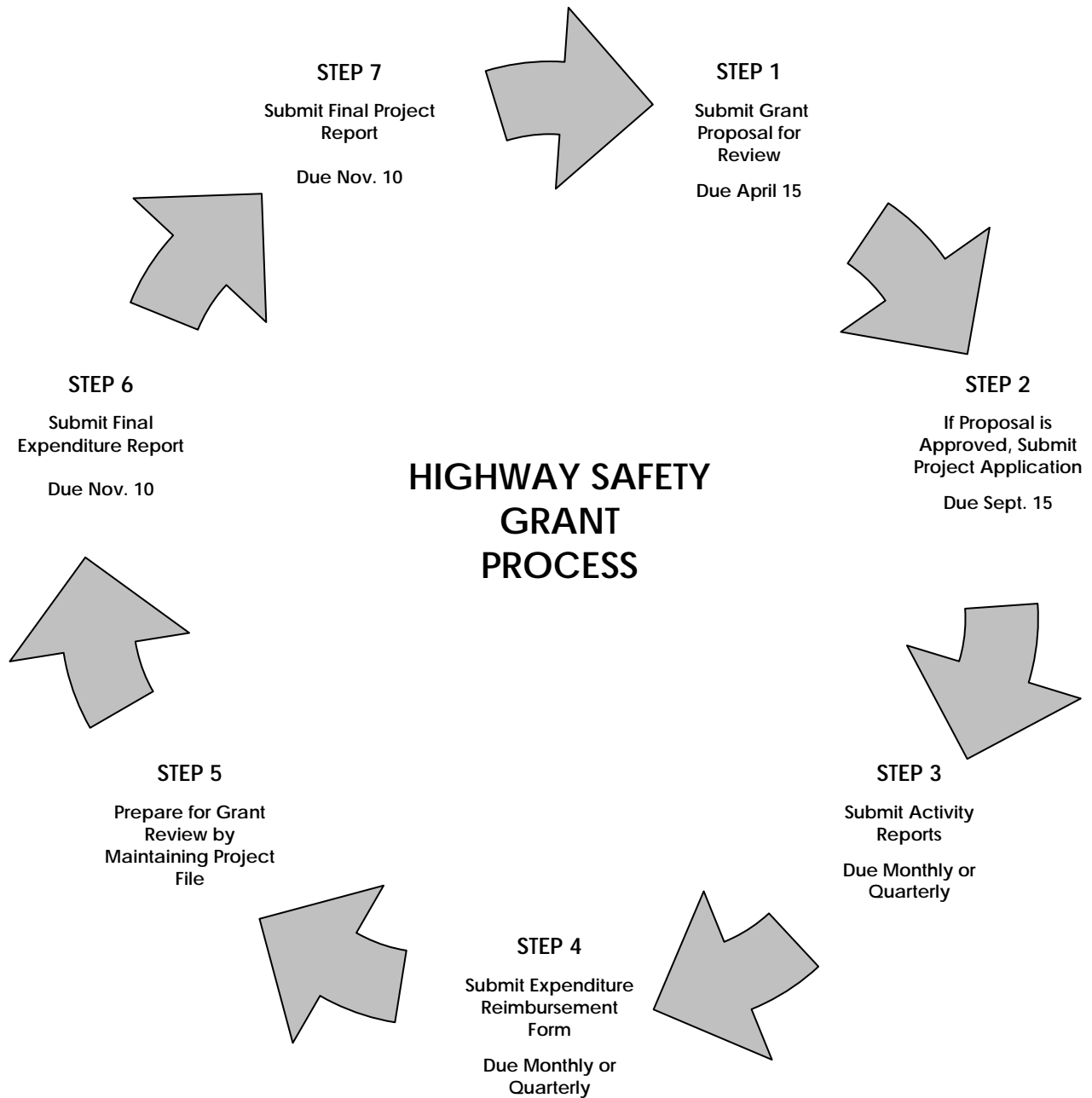
---

After the end of the federal fiscal year, each project is required to submit a final report detailing the accomplishments during the year. This information is used to form an evaluation and reporting document referred to as the Annual Report, which is submitted to NHTSA. This report typically focuses on the successes of the various projects and highlights the most visible and active projects.

Some projects may be less successful due to a variety of factors such as personnel changes, unrealistic goals or lack of ongoing evaluation methods, etc. A more critical review of each program area is conducted and serves dual functions as the final phase of the current year HSP process, and as the kickoff point to begin the process for the next HSP.

## II. THE HIGHWAY SAFETY GRANT PROCESS

The grant planning process conducted by UHSO staff is a year-round time intensive activity with much of the detail taking place behind the scenes. While it is important for potential and current highway safety grantees to be familiar with this process, it is more valuable for grantees to understand the required elements of a highway safety grant. These elements are essential to completing all state and federal requirements described in this reference manual and are outlined as the seven steps of the "Highway Safety Grant Process."



## Step 1. Submitting a Highway Safety Grant Proposal

Each year, the United States Congress authorizes traffic safety funds to be appropriated through the National Highway Traffic Safety Administration (NHTSA). NHTSA apportions and distributes these funds to the State Highway Safety Offices which, in turn, obligate the funds through the annual Highway Safety Plan (HSP). This document lists all projects and programs that were selected for funding and is reviewed and approved by NHTSA. To be eligible for funding, prospective grantees must first submit a grant proposal for review by the UHSO (see Appendix B for a copy of this form).

A project proposal can be submitted by any political sub-division (municipality, county, state agency), school districts, other local agencies or non-profit corporations. When completing the proposal, agencies are asked to review, analyze, and evaluate their community's specific highway safety problems, which is referred to as problem identification. Prospective grantees should then develop innovative approaches designed to combat local traffic safety problems.

[illegible]

Once proposals are received, they are reviewed against identified problem areas and existing plans for program activities. Requests for funding assistance will also be judged on their capability to decrease fatalities and injuries. Recommendations are then made by UHSO staff to accept, further negotiate, or reject altogether. The approved proposals are then incorporated into the Highway Safety Plan and submitted to NHTSA for review and approval.

## Grant Year and Proposal Deadline

The UHSO administers grants based on the Federal Fiscal Year, which begins October 1 and ends September 30 the following calendar year. Although proposal requests for highway safety project funding will be considered at any time, in order to be funded by the beginning of the federal fiscal year, proposals are **due no later than April 15**.

## Proposal Types

There are various types of projects funded by the UHSO, which include:

- Safe Communities
- Occupant Protection and Child Passenger Safety Programs
- Impaired Driving and Youth Alcohol Programs
- Traffic Records Projects
- General (for all other traffic safety activities not listed above)

## Highway Safety Funding Policies

To be eligible for grant funds, agencies must comply with all federal, state and local laws and regulations. These regulations and funding policies are described in more detail in Appendix A of this reference manual. They are also noted in the terms of the grant, which is an essential part of the formal grant application process outlined in Step 2. When completing a grant proposal, it is important for agencies to review these policies so that objectives, activities and budgeted items are eligible for highway safety funding.

## Preparing the UHSO Grant Proposal

---

A standard grant proposal includes several sections that allow the UHSO staff to understand the scope of the proposed program and the potential impact on traffic-related deaths and injuries.

The elements of a proposal include:

- **Problem Statement:** Problem identification is the process of analyzing data and other pertinent information to isolate specific facts about traffic crashes. The problem statement should include specific crash data, community and agency needs, resources available and other relevant information.
- **Goal:** A goal is a general statement of what the grantee hopes to accomplish. The goal of the program should be aligned with the performance goals and measures identified in the UHSO's Strategic Plan, which targets the leading causes of traffic-related death and injury.
- **Objectives:** Objectives should be SMART (Specific, Measurable, Action-oriented, Reasonable, and Time-specific). They should also assist the agency in reaching the program goal.
- **Methods:** Methods are specific activities which will help accomplish the objectives.
- **Time Line:** Each objective should have a date in which it will be accomplished, which helps the program keep on track and ultimately reach its goal.
- **Evaluation:** Evaluation specifies how the program accomplishments will be measured (see more information below).
- **Budget Detail:** Line items for each cost associated with the project using both UHSO funds and matching funds. NOTE: It is important for potential grantees to review the Highway Safety Grant Funding Policies outlined in Appendix A of this manual.

## Program Evaluation - A Key Component to Any Grant Proposal

---

Since highway safety funding is very limited, the UHSO attempts to select programs that will be effective in reaching the goal of reduced traffic-related deaths and injuries. In order to determine a program's effectiveness each project is required to include an evaluation component in the grant proposal.

Evaluation should be part of the initial program planning process and begins when program goals and objectives are being developed. The key to successful evaluation is to build it in from the start, so it can help determine whether program goals and objectives are met as well as answer questions about the program as it is being implemented. In addition, collecting and monitoring feedback throughout the project allows you to identify if you are going in the right direction or if you need to make modifications along the way in order to successfully accomplish your objectives.

Program evaluation may include safety belt, child safety seat or helmet observational surveys, public awareness surveys, or the number of times equipment was used to support traffic safety efforts. Evaluation also involves traffic or enforcement data such as the number of citations issued or the number of traffic-related deaths and injuries.

## Need Help?

---

Technical assistance is available to help agencies complete all aspects of the project proposal form. Generally assistance is requested when agencies complete the problem identification process, which can be time intensive and difficult without the latest statistics and traffic data for your community. To help the state, counties and local communities understand the scope of all traffic-related concerns, the UHSO compiles and distributes the Utah Crash Summary and fact sheets. These resources are available at [www.highwaysafety.utah.gov](http://www.highwaysafety.utah.gov).



## Step 2. Completing the Project Application

Once a project proposal is approved for funding by the UHSO, prospective grantees must complete the Highway Safety Project Application (see Appendix C). This form is required by all federally-funded programs and, when signed by all concerned parties, shall constitute a contractual agreement between the applicant and the UHSO to perform in accordance with the terms of the application and attachments.

### Important Details to Remember

The key things to remember about the Project Application are:

1. The UHSO Program Manager assigned to your project will mail this form to grantees, along with a notice that funding has been approved for the program. This notice is generally mailed at the beginning of August.
2. The application should be completed and returned **by September 15<sup>th</sup>** in order to receive final approval prior to the start of the fiscal year (October 1).
3. Applications must be submitted in **duplicate** with **original signatures** on both copies.
4. They must also have the **budget detail, terms and proposal attached to each copy.**

STATE OF UTAH DEPARTMENT OF PUBLIC SAFETY HIGHWAY SAFETY OFFICE 3000 WEST STATE STREET SALT LAKE CITY, UTAH 84119 PHONE: (801) 537-4570 FAX: (801) 537-4558		HIGHWAY SAFETY PROJECT APPLICATION (Listing of Federal Contract Assistance (CFDA) #_____)	
1. PROJECT TITLE		2. PROJECT NO.	
3. SUBMITTER'S NAME & ADDRESS		4. PROJECT PERIOD (MONTH - YEAR) Oct 1, 20____, Sept 30, 20____	
5. PROJECT DIRECTOR		6. AUTHORIZING OFFICER	
NAME _____ TITLE _____ PHONE _____ E-MAIL _____ DATE _____		NAME _____ TITLE _____ PHONE _____ E-MAIL _____ DATE _____	
7. APPROVAL - UHSO		8. APPROVAL - SUBMITTER'S SUPERVISOR FOR HIGHWAY SAFETY	
COORDINATOR _____ SUPERVISOR _____ DATE _____		NAME _____ TITLE _____ PHONE _____ E-MAIL _____ DATE _____	
9. BUDGET SUMMARY		10. BUDGET SUMMARY	
PERSONNEL \$ _____		PERSONNEL \$ _____	
EQUIPMENT \$ _____		EQUIPMENT \$ _____	
MATERIALS \$ _____		MATERIALS \$ _____	
OTHER \$ _____		OTHER \$ _____	
TOTAL \$ _____		TOTAL \$ _____	
TOTAL PERCENTAGE % _____		TOTAL PERCENTAGE % _____	
		100%	
11. PROJECT SUMMARY (Project Description, Objectives, Methods, Training, and Evaluation/Assessment) (attach page 2 if necessary)			

### Elements of the Project Application Form

The application form includes the following elements, some of which may already have been completed by the UHSO staff prior to sending it to you.

- **Section 1 - Project Title** – The name given to the project should be short and descriptive of the task to be accomplished; i.e., "UHP DUI Enforcement Program."
- **Section 2 - Project Number** - This number is issued by the UHSO and should be displayed on all expenditure reimbursement forms and activity reports.
- **Section 3 - Agency Name and Address** – The agency or organization applying for grant funds.
- **Section 4 - Grant Period** – Indicates the grant's duration.
- **Section 5 - Project Director** - The person in the applicant's agency who will be responsible for administering project activities, his/her title, and a work or daytime phone number.
- **Section 6 - Authorizing Officer** - The name, title, and phone number of the authorizing officer (generally the project director's supervisor).
- **Section 7 - Fiscal Officer** - The name, address, and phone number of the fiscal officer who is generally the person authorizing expenses for your agency and will most likely be signing and/or completing the monthly cost reports.
- **Sections 8 and 9 - Authorizing Signatures** - These sections will be completed by the UHSO. The signatures will include the UHSO program manager assigned to the grant, the UHSO Director and the Utah Department of Public Safety's Commissioner.

- **Section 10 - Budget Summary** - The first column provides a breakdown of the federal funds being spent. The second column shows the breakdown of matching funds, if applicable. The third column combines both federal and matching funds.

The budget categories are as follows:

- Personnel includes wages, overtime wages, and fringe benefits.
  - Contractual Services includes services obtained from an agency or person on contract.
  - Equipment includes computer equipment, police traffic services equipment, etc.
  - Travel includes mileage, conference fees, etc.
  - Supplies and Operating includes smaller items such as helmets, child safety seats, paper products, fliers, videos, brochures, printing, etc.
- **Section 11 - Project Summary** - Attach a detailed description of your project and write "see attached" in the box. This document is generally the approved project proposal submitted earlier in the process.
  - **Budget Detail** - This section provides a detailed breakdown of the expenditures in the budget summary in Section 10. If funds are used for personnel, this section must specify the names and/or titles of each individual along with the number of hours (daily, weekly or monthly) to be billed to the grant. All equipment purchases must be identified, along with the cost of each purchase. It is also important to note that child safety seats and bicycle helmets do not constitute "equipment" and should be included in the "supplies" category.
  - **Terms** – Attached to all grant applications, must be a copy of the Grant Terms. This attachment is provided in the appendix along with the Project Application Form. All projects should read the terms and become familiar with all federal and state requirements of the grant. **The terms sheet must be attached to the project application.**

## Step 3 & 4: Grant Management and Reporting Requirements

Grant agencies that complete the application process are awarded funding through a letter authorizing them to begin spending their funds along with a copy of the approved project application. The application names a Project Director who will oversee the daily operations of the project. This person is required to manage all aspects of the grant, which are detailed in this section.

### Roles of the Project Director

---

The project director is the individual who has the overall responsibility at the project level for operations under a highway safety agreement. The project director handles the following responsibilities in the development, operation, and completion of a highway safety project:

- Approving and authenticating the application for a project
- Assisting in the completion of the formal project application
- Establishing operating procedures, tasks, and milestones to ensure proper administration and control of the agreement
- Maintain fiscal controls to confirm expenditures are allowable and within budgeted amounts for each task
- Prompt submission of claims for reimbursement of costs
- Keeping records for validation of agreement progress
- Maintain necessary data to evaluate results
- Implementing the project within 45 days from notification date of the grant award
- Submitting all required reports on time

### Due Dates

---

All required documents must be submitted to the UHSO for review and approval. These documents include project proposals and applications, as well as activity and financial reporting forms. The following table provides the due dates for reports and forms pertinent to a highway safety grant.

Report	Month / Day Due													
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
Begin Fiscal Year	1													
Monthly Activity Rpt		30	31	31	28	31	30	31	30	31	31	30	31	
Quarterly Activity Rpt				31			30			31			31	
Monthly Expense Form		30	31	31	28	31	30	31	30	10*	31	30		
Quarterly Expense Frm				31			30			10*				
Final Expenditure Form														10
Final Project Report														10
End of Fiscal Year												30		
Project Proposal							15							
Project Application												15		

*\*See State Fiscal Closeout located under Financial Management later on in this section.*

### Monthly Activity Report Form – Due the last day of the month

Monthly program activity reports are required each month of the grant period, unless quarterly reports have been agreed upon. Grantees must use the report template provided by the UHSO and are encouraged to submit a copy electronically in addition to mailing a signed original. The report provides the grantee with the opportunity to report successes and describe problems. It also allows for the grantee to evaluate the program and identify if any modifications need to be made in order to successfully accomplish the objectives.

The report is due the last day of the following month (for example: the October report is due November 30). Reports are required on all contracts/agreements, even if there was no activity during the month.

The form is titled "UTAH HIGHWAY SAFETY OFFICE MONTHLY ACTIVITY REPORT FORM". It includes fields for Project Title, Agency, Address, Activity Report for (personnel), Report Prepared By, Project Director's Signature, Date, PROGRAM PROGRESS TO DATE, Task #, On Schedule?, Accomplishments/Problems, TASK FORCE MEETING, Number Attended, Special Events, What was the event?, Who was the target audience and if all participants?, Describe your involvement, and EVALUATION. It also has a section for "Check all activities completed during the quarter and fill in the boxes. Attach additional pages if necessary."

### Quarterly Activity Report Form – Due Jan. 31, April 30, July 31, Oct. 31

Quarterly activity reports are required each quarter of grant period, unless monthly reports have been agreed upon. Grantees must use the report template provided by the UHSO and are encouraged to submit a copy electronically in addition to mailing a signed original. The report provides the grantee with the opportunity to report successes and describe problems.

- First Quarter (October 1 – December 31) Due: January 31
- Second Quarter (January 1 – March 31) Due: April 30
- Third Quarter (April 1 – June 31) Due: July 31
- Fourth Quarter (July 1 – September 30) Due: October 31

The form is titled "UTAH HIGHWAY SAFETY OFFICE QUARTERLY ACTIVITY REPORT FORM". It includes fields for Project Title, Agency, Address, Activity Report for (personnel), Report Prepared By, Project Director's Signature, Date, PROGRAM PROGRESS TO DATE, Task #, On Schedule?, Accomplishments/Problems, TASK FORCE MEETING, Number Attended, Special Events, What was the event?, Who was the target audience and if all participants?, Describe your involvement, and EVALUATION. It also has a section for "Check all activities completed during the quarter and fill in the boxes. Attach additional pages if necessary."

### Expenditure Reimbursement Form – Due Monthly (unless specified quarterly)

The federal grant program operates on a reimbursement basis. The grantee must first incur the costs for approved expenditures and then apply for the reimbursement. This process utilizes the Expenditure Reimbursement Form, which must be completed and submitted to the UHSO.

- Expenditure Reimbursement Forms are due the same time as activity reports, which is the last day of the following month or quarterly, depending on the grant.
- To process the form, the UHSO must receive one copy with original signatures.
- Only line items and expenses listed in the project application are approved for reimbursement.
- Backup or source documents do not need to accompany the expenditure reimbursement form submitted to the UHSO (see more details in "Accounting Records" later in this section)
- All authorized federal funds must be expended by the end of the fiscal year grant period specified in the grant document (normally ending on **September 30** of the grant year).
- Reimbursement of expenses may be delayed if activity reports are not current.
- The final Expenditure Reimbursement Form is due **November 10** and is discussed in more detail in Step 6 later in this section.

The form is titled "MONTHLY EXPENDITURE REPORT". It includes fields for Project Title, Agency, Address, Activity Report for (personnel), Report Prepared By, Project Director's Signature, Date, PROGRAM PROGRESS TO DATE, Task #, On Schedule?, Accomplishments/Problems, TASK FORCE MEETING, Number Attended, Special Events, What was the event?, Who was the target audience and if all participants?, Describe your involvement, and EVALUATION. It also has a section for "Check all activities completed during the quarter and fill in the boxes. Attach additional pages if necessary."

Equipment acquisitions must be documented on the Equipment Report Document (see Appendix D). The form must be submitted to the UHSO and a copy remains with the grantee. The form includes: description, serial number or identification number, date equipment was received, cost, percentage of federal participation in the cost, location of the equipment, date of disposition, sale price, and condition of equipment. See Appendix A of this reference manual for detail information regarding equipment purchases.

* Project Number:	NHTSA Investigator (S/N) and sig		
* Project Name:	EQUIPMENT REPORT DOCUMENT		
	* Date of Report:		
* NHTSA Approval Date:			
* Acquisition Date:	* Acquisition Cost:	* Federal Participation: %	* Expected Useful Life:
* Source and * Description of Equipment:			
* Serial Number:			
* Title Identifier:	* Equipment Location (if different):	* Inventory Date, Condition and Use:	

As the representative of the organization referred to as "title holder" above, I hereby certify the above equipment has been received and added to our agency equipment accounting records.

(Signature)

**Equipment Name and Title**

Flint Sign: Please fill in the (UNO) document number (if not for inventory), a copy in the (UNO) project file, a copy in the subproject's file and update the corresponding Subproject Equipment Inventory.

\* NOTE: Flats with a blue asterisk shall be supplied to the equipment manager per FY01 3-B.

\* NOTE: Flats with a red asterisk shall be completed when documenting the inventory process.

© 2002 NHTSA and www.nhtsa.gov/nhtsa/govtrelations/020102.htm 02/01

## Project Adjustment Notice

Program revisions that change the intent of the project, or alters the funding allotment by more than 10% of the total federal budget, must first be approved by the UHSO. The UHSO will evaluate the proposed revision/adjustment and if approved, incorporate it into the Highway Safety Plan. In addition, the UHSO Program Manager will complete a "Project Adjustment Notice" and provide a signed copy to the project director. This form must be attached to the original approved Grant Application and can be found in Appendix D.

UTAH HIGHWAY SAFETY OFFICE  
3668 West S40 South  
Salt Lake City, Utah 84118  
Phone: (801) 957-8570 FAX: (801) 957-8588

---

**PROJECT ACQUISITION NOTICE**

Project Name and Address:		Attachment to _____	
Project Title		Date	
Nature of Acquisition		Project No.	
Ask Highway Safety Office Approval (Director's Signature)		Reviewed By _____	
Budget Summary	Federal Funds	Congressional Contribution	Total Project Cost
Personnel			
Contractual Services			
Equipment			
Traffic			
Supplies/Materiality			
Total Cost	%	%	100%
Major Items Changed	New Budget Amount	Old Budget Amount	Variance
<b>100%</b>			
Summary of approved annual costs program activity			
Revisions requested			
Reason for changes			
(Effect on objective and evaluation)			

## Project Monitoring Form for Grant Review

The Project Monitoring Form (see Appendix D) is used by UHSO program

managers who will perform grant reviews during the year to make certain compliance with the applicable federal requirements, and objectives and requirements of the agreement are being met.

Each year at least 20% of all projects with awards under \$20,000 are selected randomly for inclusion on the "on-site monitoring" list, which also includes all projects with budgets of \$20,000 and above. During the visit there will be a review in detail of the following:

<b>PROJECT NUMBER/ID</b> _____		<b>PROJECT MONITORING FORM</b>		<b>DATE</b> _____	
<b>REPORT DATED/DATE BY</b> _____					
<b>START PROJECT DIRECTOR</b> _____		<b>LEAD PROGRAM MANAGER</b> _____			
<b>REVIEW COMPLETED</b> _____ <b>ON SITE</b> _____ <b>BY PHONE</b> _____		<b>WORKSHEET FOR THE COMPLETION REVIEW</b> _____			
<i>(Date of formal Review is shown that way the assessed number and affect in the time)</i>					
<b>LEAD PROJECT FILE REVIEW</b>		<b>YES</b>	<b>NO</b>	<b>COMMENTS</b>	
Project information complete					
Project information correct					
Cost report					
Non-compliance					
Program meeting (1 Monthly, 2 Quarterly)					
Equipment have completed					
<b>OUR MANAGER PROJECT FILE REVIEW</b>		<b>YES</b>	<b>NO</b>	<b>COMMENTS</b>	
Project information complete					
Project information correct					
Cost report					
Program Meeting (1 Monthly, 2 Quarterly)					
Non-compliance					
A meeting schedule release of budget					
<b>OUR MANAGER TELEPHONE/MEETING RECORDS REVIEW</b>		<b>YES</b>	<b>NO</b>	<b>COMMENTS</b>	
Records reviewed					
Records reviewed correctly					
Reviewed by the employee's supervisor					
Initiative of the work items and the day present					
Initiative of daily tasks assigned to program					
Initiative of day present					
Do the work items show items and all on effectiveness work					
Do records document time and location of effectiveness					
Do time and location of effectiveness					

- Progress of the project
- Financial and personnel records: grantees will be asked to pull backup documentation (i.e. invoices, receipts, time records, etc.) for at least one month of the grant, which will be selected by the UHSO program manager
- Updated project adjustments
- Accountability of equipment: purchase date and inventory records
- Reimbursement claims
- Project evaluation details
- Timelines

## Financial Management

The grantee is responsible for maintaining all grant records and the project director must ensure the agency has an accounting system conforming to generally accepted accounting principles. In addition grantees are encouraged to store copies of all financial records pertaining to the grant within the project file. This makes it much easier for the project director to respond to questions regarding the grant.

### **Accounting Records**

All grants are required to maintain records that identify the source (federal, local, or state) and application of funds for each line item approved in the project application. Project directors must provide full backup documentation for the entire year for each of the expenditures listed on all submitted reimbursement forms. Source documentation may include copies of invoices, time sheets and computer-generated reports. The UHSO program manager may request to see all documentation during an on-site visit and/or may require additional documentation.

Accurate time records must be maintained whenever employee salaries are claimed as reimbursable expenses or as in-kind match. These time records, as well as documentation of the amounts paid, must be available for audit and filed with your grant claim.

### **File Retention**

For all expenses, appropriate and accurate documentation must be maintained by the grantee for a period of three years.

### **State Fiscal Closeout**

The Utah Department of Public Safety's Highway Safety Office is a state agency whose primary mission is to administer federal highway safety monies. In turn, the office is required to complete two fiscal closeouts during the year - one state and one federal.

While UHSO grants work on the federal fiscal year (October 1 – September 30), the UHSO must adhere to all state fiscal year (July 1 - June 30) closeout procedures. This has no impact on the daily operations of the UHSO's grants; however, it can cause problems for the department's accounting division if invoices and expenditure reports are not submitted in a timely manner. To assist in closing out the state fiscal year, the UHSO requests that grants submit their June expenditure reimbursement form (along with any late forms) no later than July 10<sup>th</sup>. These reports should account for all expenses dated June 30<sup>th</sup> and earlier.

### **Audit Reports**

In the event that the grant is audited by the state or local government, a copy of the audit report should be included in the project file and a copy should be sent to the UHSO for review. More information regarding auditing is available in Appendix A of this reference manual.

## **Step 5. Maintain Project File**

The maintenance of a complete project file is required by all grantees. This file will be reviewed during grant monitoring performed by the UHSO (see grant monitoring earlier in this section). The file will also be necessary during any local, state or federal auditing process.

Grantees are required to maintain all appropriate records as they relate to the grant. These records must be maintained for a period of three years or until any audits are completed. Records must be kept on:

- Expenditure reports
- Copies of all invoices
- Equipment reports and approvals, if applicable
- Travel expenses and appropriate documentation
- Time records, if applicable
- Quarterly or Monthly Activity Reports
- Monitoring or Project Review documents
- Project adjustments, if applicable
- Copies of correspondence
- All other pertinent information

## Step 6. Request Final Expenditure Reimbursement

The UHSO is required to complete the federal fiscal year closeout, which requires grantees to submit a final Expenditure Reimbursement Form. This form is due no later than November 10<sup>th</sup> after the close of the grant year, unless another due date is specified by your grants program manager. All final expenses must be incurred by the end of the fiscal year (normally ending on September 30<sup>th</sup>).

## Step 7. Submit Final Project Activity Report

The final report is due November 10<sup>th</sup> and should be a thorough description of project accomplishments. The report must be in a narrative format covering the following areas:

- Describe in detail the purpose behind the program. What factors caused your organization to implement this program?
- Restate the goals and objectives of the project as identified in the original project agreement.
- Discuss how the project was implemented. Specifically how each task in the project agreement was accomplished. Include development and organization in the project.
- Were any significant changes made during the course of the project? Describe these in detail with justification for the modifications.
- Report any operational or cost problems encountered in the project implementation. State alternate methods that could have eliminated the problem and increased the effectiveness of the project.
- Evaluation is a key component in identifying if a project was successful and can be used to help determine future funding. Grantees should describe the results of the project in terms of meeting the original objectives. List successes and failures.
- Project Director's signature is required.

The Final Report will be used for the following purposes: determine what effect the project had toward reducing or solving the identified traffic safety problem; determine the contribution of the project to the applicant agency and the UHSO's traffic programs; evaluate the benefits estimated in relation to the cost incurred; assist other agencies who have the same traffic safety problems.

## APPENDIX A: HIGHWAY SAFETY GRANT FUNDING POLICIES

### Federal Regulations Governing Highway Safety Grants

---

The Utah Highway Safety Program operates under the provisions of the Highway Safety Act, 23 USC Section 402, along with the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments", which is the federal administrative regulation referred to as the Common Rule. The US DOT Common Rule is contained in Title 49, Code of Federal Regulations (CFR) Part 18.

When an agency is awarded highway safety funding, they must abide by all federal requirements, which includes all applicable federal statutes, regulations executive orders, NHTSA guidelines, Federal Transit Administration (FTA) Circulars, Office of Management and Budget (OMB) Circulars and other federal requirements as referenced in the **NHTSA Highway Safety Grant Management Manual**. This manual and all associated federal regulation is available at:

[www.nhtsa.dot.gov/nhtsa/whatsup/tea21/GrantMan/HTML/00\\_Manl\\_Content1\\_01.html](http://www.nhtsa.dot.gov/nhtsa/whatsup/tea21/GrantMan/HTML/00_Manl_Content1_01.html).

### Funding Limitations

---

The expenses and costs, which are eligible for reimbursement under the highway safety program, are those detailed in the approved budget. To be allowable, costs must be necessary and reasonable, and federal funds must be used in accordance with the appropriate statute and implementing grant regulations.

Allowable costs are defined by the Office of Management and Budget (OMB) Circulars, which are frequently used reference materials in administering grants. The following circulars are applicable to Utah's program and can be found in the Grant Management Manual referenced above:

- State and Local Governments – OMB Circular A-87
- Educational Institutions – OMB Circular A-21
- Non-Profit Organizations – OMB Circular A-122
- Hospitals – 45 CFR Part 74 Appendix E

### Auditing Requirements

---

The UHSO requires all sub-grantees to complete and maintain detailed accounting records as they apply to the project. These records must be maintained for a period of 3 years or until any audits are completed. All projects are subject to audit by the appropriate state and federal agencies. The audit will generally ensure that all costs are properly documented using acceptable accounting techniques and that the provisions of OMB Circular A-87 and A-133 are adhered to.

Each project application will show the appropriate Catalog of Federal Domestic Assistance (CFDA) number to call attention to the need for inclusion in a single audit by the sub-grantee agency. The single audit requires audits of all state and local governments receiving funds from any federal agency in excess of \$25,000. The State Auditor is the cognizant agency and provides copies of all government audits in the state. The complete set of CFDA codes as administered by NHTSA, are:

- |                        |                         |
|------------------------|-------------------------|
| ▪ Section 402 – 20.600 | ▪ Section 406 – 20.609  |
| ▪ Section 410 – 20.601 | ▪ Section 408 – 20.610  |
| ▪ Section 405 – 20.602 | ▪ Section 2010 – 20.612 |
| ▪ Section 157 – 20.604 | ▪ Section 2011 – 20.613 |
| ▪ Section 163 – 20.605 |                         |



## Allowable Costs

---

The following costs are allowable under specified conditions. All allowable costs are identified in the OMB Circular A-87, A-21, A-122, or 45 C.F.R. Subtitle A - Appendix E to Part 74. The list does not contain all allowable items, so all purchases must be outlined in the grant application's budget for review and approval.

- Equipment related to the project (see details on equipments purchasing in the following section).
- Police traffic radar and other speed measuring devices and costs for re-certification of such devices used by the police.
- Alcohol/drug testing devices and costs for re-certification of such devices.
- Travel-related expenses (transportation and mileage), provided such expenses are for specific services benefiting the highway safety program.
- Costs of training personnel (but not Federal civilian or military employees) for highway safety purpose.
- Development costs of new training curricula and materials are allowable if they will not duplicate materials already developed for similar purposes. Costs are allowable to modify existing materials to meet particular State and local instructional needs.
- Highway safety contractual or consulting services.
- Personnel costs and fringe benefits (straight time only) are allowable. For more details see the section on Supplanting.
- Program materials used to support specific objectives such as child safety seats and bicycle helmets.
- Supplies used to support the program, including postage, printing and phone charges.
- Costs that support a highway safety project with promotional and educational activities.
- Costs of meetings and conferences, where the primary purpose is the dissemination of technical information, are allowable, including meals, transportation, rental of meeting facilities, and other incidental costs.
- In some instances, Congress has allowed the purchase of program advertising space in the mass communication media. This includes the purchase of television, radio time, cinema, internet, print media, and billboard space. Paid media must be identified and approved in the project application.

## Non-Allowable Expenses

---

OMB Circular A-87 states that costs must be necessary and reasonable. Costs must be consistent with the authorizing statute and implementing regulations and must not be in violation of Federal, State and local laws.

Below is a list of non-allowable items that may be applicable to the state's traffic safety grants. The list does not contain all non-allowable items, so all purchases must be outlined in the grant application's budget for review and approval.

- Costs for construction, rehabilitation, or remodeling for any buildings or structures or for purchase of office furnishings and fixtures. The following are some examples of those items: desk, credenza, storage cabinet, lamps, chair, bookcase, table, fixed lighting, filing cabinet,

shelving, floor covering, wall clock, draperies, coat rack, office planter, picture, portable partition.

- Supplanting, including: (a) replacing routine and/or existing state or local expenditures with the use of federal grant funds and/or (b) using federal grants funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of State or local governments.
- Alcoholic beverages for any consumption purposes, including controlled settings for the training of law enforcement officers in techniques for determining driver impairment.
- Entertainment, amusement and social activities and any costs directly associated with such costs (such as food, event/show tickets, lodging, rentals, transportation, and gratuities.)
- Public information and education material that does not have a traffic safety message.
- Replacement of lost or stolen equipment.
- Pre-agreement costs (costs incurred before the project begin date).
- Other costs including contributions/donations, fines/penalties, interest and other financial costs, legislative expenses (lobbying is prohibited), and maintenance and repairs to existing/non-project funded equipment.

## **Equipment Purchases**

---

The HSO requires grantees to identify all planned equipment purchases in the approved project application. There are two categories that define equipment: (1) equipment costing more than \$5,000 per unit; (2) equipment costing less than \$5,000 per unit. While equipment costing less than \$5,000 (i.e. computer equipment, police traffic services equipment, etc.) must be identified in the budget detail, equipment costing more than \$5,000 is the focus of this section.

The state and federal definition for equipment is the "tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit." Therefore, the regulations listed below apply to equipment (>\$5,000), unless otherwise noted.

- All equipment purchases using federal funds must be approved by NHTSA.
- Equipment purchases must comply with state and/or agency regulations.
- Equipment acquisitions must be documented on the Equipment Report Document. The form will be submitted to UHSO and a copy remains with the sub-grantee.
- Federal and state regulations require equipment to be physically inspected and the results reconciled with the inventory records, at least once every two years. This inspection will be conducted by the sub-grantee and reported to UHSO in writing. The UHSO will notify the sub-grantee when this should take place.

## **Use and Maintenance of Equipment**

- Equipment shall be used in the program for which it was acquired as long as needed, whether or not the program continues to be supported by federal funds. When no longer needed for its original purpose and with prior approval from UHSO, the equipment may be used in other activities currently or previously supported by a federal agency.
- Equipment must not be used to provide services for a fee to compete unfairly with private companies that provide equivalent services.
- When acquiring replacement equipment, the sub-grantee may use the equipment as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. UHSO approval is needed.

- The equipment shall be maintained in proper operating condition at sub-grantee's expense.
- Any loss, damage, or theft of equipment will be reported to the UHSO and replaced by sub-grantee at own expense.
- Invoices, maintenance records, and other equipment-related documents should be retained by the sub-grantee for a period of three years after the equipment's final disposition.

#### **Disposition of Equipment**

- No equipment will be relocated, sold, salvaged or otherwise removed from the sub-grantee's direct control without written approval from UHSO.
- Items of equipment with a current per-unit fair market value of less the \$5,000 may be retained, sold or otherwise disposed of, with no further obligation to the UHSO.
- Equipment with a current per-unit fair market value of \$5,000 or more and may be retained or sold upon approval of the UHSO.

#### **Supplanting of Funds**

---

Federal guidelines clearly stipulate that federal funds must not be used to supplant federal, state, or local funds. Supplanting is defined as taking the place of, or serving as a substitute for, existing funding of a current or routine program. Other state and local funds may not be decreased as a result of additional federal funds made available through the UHSO. Instead, federal funds must be used to provide the resources that otherwise would not be available for the proposed program activity.

Supplanting includes replacing routine state or local expenditures with the use of federal grant funds, and/or using federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of the grantee and/or its sub-grantees.

#### **Program Income**

---

Program income is defined as revenue from service fees, sale of commodities acquired with federal funds, use or rental fees of property acquired with federal funds, and royalties on patents and copyrights. Income generated from highway safety funded projects must be utilized in operation of the project to defray on-going expenses during the agreement period.

Proceeds from the sale of supplies and safety items such as car seats and bicycle helmets must be applied to highway safety purposes. These transactions must be documented and reported to UHSO even in years subsequent to the project period. In addition, all applications for highway safety projects which include program income must identify the source and proposed use for the program income for review and approval by UHSO.

#### **Allowable Matching (Cost Sharing)**

---

In order to preserve the "seed-money" concept, ensure that the matching requirements of federal 402 funds are met, and ensure subgrantee investment (i.e., cost sharing) from the beginning of the project, most grantees are required to provide matching funds of 10 to 50 percent of the total project budget. Allowable matching or cost sharing is discussed in the Common Rule, § Sec. 18.24, however, some general guidelines to follow are:

- Matching funds can be direct cash applications as well as in-kind contributions.
- In-kind contributions can represent the value of other resources directly applied to the project activities, such as equipment and personnel costs.

- Credit for such resources is limited to those costs normally allowable for funding under current NHTSA policy.
- In-kind contributions should be documented in the detailed project budget in order to be accountable as matching resources.
- Matching funds must be state or local (non-federal grants).

**Examples of Matching Costs**

Allowable costs that are reimbursed by the subgrantee, such as: indirect costs (as supported by an approved indirect cost rate), donated staff time, and vehicle use. In addition, third-party in-kind contributions, such as, donated child safety seats, public service or media space or time, and volunteer time. If donated or volunteer time is used as matching funds, it must be estimated at the going rate for that activity or function provided, not at the salary level of the staff member or volunteer. For example, a local doctor helps stuff envelopes announcing a car seat checkpoint. That time spent would be estimated at local hourly clerical rates. However, if the same doctor donates time and medical expertise during a health fair, that time can be estimated at the doctor's going rate.